

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA

UNITED STATES OF AMERICA,

Plaintiff,

vs.

HARLAN M. THOMPSON, DIANE C.
THOMPSON, MAPLE LEAF FUNDING,
CAPITOL ONE BANK, DISCOVER BANK,

Defendants.

8:13CV180

MEMORANDUM AND ORDER

Upon review of the stipulations filed of record, (Filing Nos. 17 & 18),

IT IS ORDERED:

1) Discover Bank no longer has any interest in the real property in Dixon County, Nebraska and located at 399 East 7th Street in Wakefield, Nebraska.

2) As to Capitol One Bank, if this Court awards judgment to the United States and authorizes foreclosure on the real property in Dixon County, Nebraska and located at 399 East 7th Street in Wakefield, Nebraska:

- a. The proceeds of the sale, after payment of costs and any senior liens, will first be distributed to the federal income tax liabilities of defendants Harlan M. Thompson and Diane C. Thompson for 2002, 2003, and 2006, and any surplus will be distributed to Capitol One Bank in partial or full payment of its judgment lien.
- b. Capitol One's judgment lien is senior to the United States' remaining federal tax liens against the Thompsons.

3) Discover Bank and Capitol One Bank need not further participate in this case, and the United States may proceed without their participation.

Dated this 13th day of September, 2013.

BY THE COURT:

s/ Cheryl R. Zwart
United States Magistrate Judge